

**MINUTES**  
*IDAHO STATE BOARD OF ACCOUNTANCY*  
Boise, Idaho  
July 17, 2019  
**REGULAR SESSION**

The Regular Session of the Idaho State Board of Accountancy was called to order on Wednesday, July 17, 2019 at 8:31 am with Chair T. Layne Van Orden, CPA, presiding. The Board adjourned to Executive Session at 8:32 am and returned to Regular Session at 9:37 am. The Board also adjourned to Executive Session at 9:50 am and returned to Regular Session at 10:02 am. The Board also adjourned to Executive Session at 1:10 pm and returned to Regular Session at 1:58 pm. The meeting adjourned at 3:47 pm.

**ROLL CALL**

The following members of the Board were present:

T. Layne VanOrden, CPA, Chair

Scott Dockins, CPA, Vice-Chair

Jason Peery, CPA, Secretary

James Bell, CPA, Treasurer

Jae Hallett, CPA Member

Cynthia Harmon, CPA Member

Larry Hunter, Public Member

Executive Director Kent Absec and Tami Helton, along with Andrea Rosholt, Legal Counsel, represented Board staff. Misty Lawrence, Division of Financial Management, joined the meeting from 2:00 – 3:00 PM. Mr. Steeves joined the meeting at 3:42 PM.

**1. CONVENE REGULAR SESSION**

Mr. Bell moved, and Mr. Hunter seconded, to accept the minutes of the April 24, 2019 Board Meeting Regular Session. Motion carried.

**2. EXECUTIVE SESSION**

T. Layne Van Orden, Chair, citing *Idaho Code* Section 74-206 (1) (d) & (f) called for a vote to adjourn to Executive Session. The Board voted as follows: Scott Dockins, yes; Jason Peery, yes; James Bell, yes; Jae Hallett, yes; Cynthia Harmon, yes; Larry Hunter, yes; T. Layne Van Orden, yes.

**3. ACTION ITEMS FROM THE EXECUTIVE SESSION**

When the Regular Session resumed, the Board addressed items from the Executive Session.

*(A) Approve Minutes:* Mr. Hallett moved, and Mr. Dockins seconded, to accept the minutes of the April 24, 2019 Board Meeting Executive Session. Motion carried.

*(B) Status Reports on Complaint Dockets:*

2018-06. Licensee self-reported they were disciplined by a federal agency and entered into an

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agreement with the agency. The primary place of business for the licensee and firm is in another state. The Investigative Committee has offered a Stipulation & Consent Agreement. Board Staff and Legal Counsel to follow.

2019-01. Mr. Peery moved, and Mr. Hallett seconded to accept the Investigative Committee's recommendation that the case be dismissed as cause has not been shown as a violation of the Accountancy Act and Rules but to send a letter to the licensee about lack of communication to clients. Motion carried.

2019-02. Mr. Peery moved, and Mr. Bell seconded to accept the Investigative Committee's recommendation to accept the Stipulation and Consent Agreement, issue a Final Order and close the docket.

2019-03. Mr. Peery moved, and Ms. Harmon seconded to accept the Investigative Committee's recommendation to accept the Stipulation and Consent Agreement, issue a Final Order and close the docket.

2019-04. Mr. Peery moved, and Ms. Harmon seconded to accept the Investigative Committee's recommendation to accept the Stipulation and Consent Agreement, issue a Final Order and close the docket.

**(C) Non-licensee Activity:** Mr. Absec and Ms. Rosholt reported to the Board regarding a non-licensee's use of the title 'Public Accountant'. The matter is resolved.

**(D.1) Exam Special Considerations:** There were no Exam Special Considerations requiring actions.

**(D.2) Approval of Exam Scores and Pass Lists:**

Mr. Dockins moved, and Mr. Bell seconded, to approve the Exam scores as presented from 2<sup>nd</sup> Quarter, 2019, and ratify the 2<sup>nd</sup> Quarter Exam Pass List as presented. Motion carried.

**(E.1) License Special Consideration:** There were no Licensure Special Considerations requiring action.

**(E.2) License Renewal Disclosures:** Mr. Bell moved, and Mr. Hallett seconded to ratify the decisions by Board Staff and Legal Counsel to approve the five licensees with renewal disclosures. Motion carried.

**(F) Performance Evaluations and Merit Pay Increases:** Mr. Absec updated the Board on the direction given by Governor Little on Director CEC increases for FY20. No further action was required.

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**4. REPORTS TO THE BOARD**

**Director Report:** 1) Mr. Absec provided an update to the Board on the new database and intended timelines as well as anticipated costs. 2) Mr. Absec reported to the Board the status of the proposed rule change presented during the 2020 Legislative session. The proposed rule was withdrawn as Board Staff is working with the Division of Financial Management (DFM) which had produced alternative language. Board Staff will continue to work with DFM on this issue. 3) Mr. Absec presented to the Board two questions posed to Staff recently. The matters included the return of client records electronically and/or hard copy and peer review for firms that wholly own another CPA firm doing peer reviewable services. The Board did not make any public pronouncement on either issue. 4) Mr. Absec briefed the Board on his activities since the last Board meeting.

**Treasurer Report:** Mr. Bell reported on the financial position of the agency reporting on the June and Year End FY2019 Treasurer's report. Mr. Dockins moved, and Ms. Harmon seconded to accept the report as presented. Motion carried.

**Legal Counsel Report:** Ms. Rosholt gave an update to the Board on pertinent discussion points which included possible corrective action plans under certain situations where action is not being taken against a license and the use of tolling agreements to allow for the delaying of the running of the time period set by a statute of limitations. Board Staff and Legal Counsel to follow.

**5. EXAMINATION**

**Examination Candidates:** Mr. Dockins moved, and Mr. Hunter seconded, to ratify the first-time examination candidates approved since the last Board meeting. Motion carried.

Brady Jenson Watkins	04/18/2019	Morgan Lynne Armstrong	05/22/2019
John Michael Jenkins	04/18/2019	Xuejia Shi	05/22/2019
Paxton Annalee Klein	04/30/2019	Jacob Codey Jackson	05/28/2019
Rachael Anne Smith	04/30/2019	Brandon Walter Rhoton	05/28/2019
Dustin Charles Duke	04/30/2019	Kade Carlson Teter	05/28/2019
Ling Lu	05/02/2019	Elizabeth Nichole Harvey	06/11/2019
Sarah Dawn Matthews	05/02/2019	Kaila Monique Beltran	06/11/2019
Landon Reed Welch	05/15/2019	Lindsey Kay Mackintosh	06/11/2019
Clayton Paul Kreps	05/15/2019	William Kurtis Tarbet	06/11/2019
Corey James Leikauf	05/15/2019	Kortnie Ashton Bellury	06/11/2019
Spencer Scott Adamson	05/15/2019	Alaina Lindsay Geraty	06/17/2019
Jeffrey Franklin Hogg	05/15/2019	Stephanie Renee Glasson	06/17/2019
Jennifer Mary Elizabeth Odom	05/16/2019	Diyorbek Akram Boynazarov	06/18/2019
Maximillian Joseph Barb	05/16/2019	Brody Glenn Hansen	06/26/2019
Treyton Tyler Evans	05/22/2019	Stephen Aliipule Dudley	06/26/2019

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Cade Ty Jones	06/27/2019	Jonathan Phillip Hoschar	07/11/2019
David Max Taylor	07/03/2019	David Alan Barber	07/11/2019
Tyler Matthew Sanders	07/03/2019	Mary Isabel Weathersby	07/11/2019
Dylan Mckay Parrish	07/03/2019		

**6. NEW LICENSEES: CP-6100 through CP-6113**

Mr. Dockins moved, and Ms. Harmon seconded, to ratify the list of new licensees from CP-6100 through CP-6113 as presented. Motion carried.

Scot Aaron Feters	CP-6100	Exam	ID	04/24/2019	Active
Deborah Lynn Powers	CP-6101	Reciprocity	OR	04/30/2019	Active
Michael John Elias Thomas	CP-6102	Exam	ID	04/30/2019	Active
Molly Melina Watson	CP-6103	Reciprocity	CO	05/02/2019	Active
Madison Taylor Stimpson	CP-6104	Grade Transfer	WA	05/07/2019	Active
Garrett Clyde Harper	CP-6105	Reciprocity	UT	05/15/2019	Active
Aric John Taylor	CP-6106	Exam	ID	05/28/2019	Active
Sherwin Edward Pestka	CP-6107	Reciprocity	AZ	05/28/2019	Active
Daniel Dean Fredrickson	CP-6108	Reciprocity	OR	07/01/2019	Active
David Noble Bateman	CP-6109	Reciprocity	UT	07/01/2019	Active
Douglas William Barbin	CP-6110	Reciprocity	CA	07/01/2019	Active
Timothy Wayne Johnson	CP-6111	Reciprocity	CA	07/01/2019	Inactive
Brandon Craig Richins	CP-6112	Reciprocity	CO	07/11/2019	Active
Wanda Garcia Smith	CP-6113	Exam	ID	07/11/2019	Active

***Licensure Fees/Fines Waiver Requests:*** Mr. Hunter motioned, and Mr. Hallett seconded, to ratify staff decision that the fee abatement request be denied. Motion carried.

**7. LICENSING FREEDOM ACT & RED TAPE REDUCTION ACT**

Mr. Absec and Ms. Lawrence from the Division of Financial Management led a discussion on the Accountancy Rules and ways to help the initiatives of the Executive Orders of 2019. Mr. Dockins moved, and Mr. Bell seconded to delegate authority to the Executive Director and Legal Counsel to have the Idaho Accountancy Rules published through a Notice of Omnibus Rulemaking and to work with DFM to eliminate any rules as part of the Red Tape Reduction Act. Mr. Hunter dissented. Motion carried.

**8. FIRM REGISTRATION AND PEER REVIEW PROGRAM**

Mr. Absec updated the Board on the move from the Idaho Society of CPA's to the Nevada Society of CPA's as the primary administering organization for Idaho firms. Mr. Absec reported that there are going to be discussions about state PROC's versus a PROC consisting of those states that utilize the Nevada Society of CPAs as their primary administering organization. Mr. Absec also reported on the status of peer reviews during 2016 to current that have been reported to the Board.

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**9. CPE**

Ms. Helton presented an update in the area of CPE including providing the Board with a draft of the CPE Committee's response to the latest exposure draft of the AICPA/NASBA Statement of Standards for CPE. Ms. Helton also updated the Board on the final CPE reporting numbers for the 2018 CPE year.

**10. NASBA**

Mr. Absec led a discussion of the national topics of importance that NASBA is currently working on along with state boards and that were presented during the Western Regional conference. Items of interest included the Evolution of the CPA Licensure Model, Peer Review, the Anti-Regulation movement and updates from the Executive Director's and Board Chair breakfast meetings.

**11. UPCOMING MEETINGS**

Mr. Hallett moved, and Mr. Hunter seconded to recommend the following appointments as Board Officers for the 2019/2020 period: Scott Dockins, CPA as Chair; Jason Peery, CPA as Vice Chair; James Bell, CPA as Secretary; and Cindy Harmon, CPA as Treasurer. Motion carried.

Mr. Dockins recognized Mr. Van Orden and Mr. Hallett for their service to the Board for the past five years. Mr. Absec also thanked Mr. Van Orden and Mr. Hallett for their commitment and dedication to the Board and the assistance they have provided over the years.

The Board reviewed the meeting dates for the remainder of the 2019 calendar year:

- Wednesday, October 16, 2019 – Strategic Planning ½ day
- Thursday, October 17, 2019

There being no further business before the Board the meeting was adjourned at 3:47 PM.

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Scott Dockins, CPA, Chair

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Jason Peery, CPA, Vice-Chair

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James Bell, CPA, Secretary